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SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q

(MARK ONE)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)

OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2000

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

For the transition period from __________ to __________

COMMISSION FILE NUMBER 0-26058

ROMAC INTERNATIONAL, INC.
(Exact name of registrant as specified in its charter)

FLORIDA	59-3264661
(STATE OR OTHER JURISDICTION OF INCORPORATION OR ORGANIZATION)	(I.R.S. EMPLOYER IDENTIFICATION NO.)

120 WEST HYDE PARK PLACE SUITE 150 TAMPA, FLORIDA	33606
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)	(ZIP-CODE)

Registrant's telephone number, including area code: (813) 251-1700

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) had been subject to such filing requirements for the past 90 days. YES [X] NO [ ]

As of May 9, 2000 the registrant had 44,211,410 shares of common stock, $.01 par value per share, issued and outstanding.

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ITEM 1. FINANCIAL STATEMENTS

ROMAC INTERNATIONAL, INC.
CONSOLIDATED BALANCE SHEETS
(IN THOUSANDS)

	MARCH 31, 2000 (UNAUDITED)	DECEMBER 31, 1999
Assets:		
Current Assets:		
Cash and cash equivalents	$ 1,808	$ 7,919
Trade receivables, net of allowance for doubtful accounts of $5,122 and $4,417, respectively	131,746	112,545
Income tax receivable	24,608	23,038
Receivables from related parties, current	52	--
Deferred tax asset, current	3,546	3,546
Prepaid expenses and other current assets	2,985	3,669
Total current assets	164,745	150,717
Receivables from related parties, less current portion	958	960
Furniture and equipment, net	26,181	27,758
Other assets, net	21,279	21,060
Goodwill, net of accumulated amortization of $10,059 and $9,452, respectively	95,840	95,692
Total assets	$309,003	$296,187

Liabilities and Shareholders' Equity:

	MARCH 31, 2000 (UNAUDITED)	DECEMBER 31, 1999
Current Liabilities:		
Accounts payable and other accrued liabilities	$ 18,150	$ 24,180
Accrued payroll costs	38,817	31,922
Bank overdrafts	4,840	5,824
Income taxes payable	78	--
Current portion of capital lease obligations	277	481
Current portion of payables to related parties	--	2,000
Total current liabilities	62,162	64,407
Bank line of credit	16,462	--
Capital lease obligations, less current portion	--	--
Other long-term liabilities, less current portion	14,448	13,575
Total liabilities	93,072	77,982
Commitments and contingencies	--	--
Shareholders' Equity:		
Preferred stock, par value $.01; 15,000 shares authorized, none issued and outstanding	--	--
Common stock, par value $.01; 250,000 shares authorized, 46,888 and 46,687 issued and outstanding, respectively	469	467
Additional paid-in-capital	189,270	187,262
Retained earnings	44,251	46,646
Cumulative translation adjustment	(175)	(170)
Less reacquired stock at cost; 2,751 and 2,613 shares, respectively	(17,884)	(16,000)
Total shareholders' equity	215,931	218,205
Total liabilities and shareholders' equity	$309,003	$296,187

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF
THESE CONSOLIDATED FINANCIAL STATEMENTS.

ROMAC INTERNATIONAL, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)

	THREE MONTHS ENDED MARCH 31, 2000 (UNAUDITED)	THREE MONTHS ENDED MARCH 31, 1999 (UNAUDITED)
Net service revenues	$195,063	$184,095
Direct costs of services	106,862	105,263
Gross profit	88,201	78,832
Selling, general and administrative expenses	89,310	61,558
Depreciation and amortization expense	3,704	2,436
Other (income) expense, net	(683)	(765)
(Loss) income before income taxes	(4,130)	15,603
Provision for (benefit from) income taxes	(1,735)	6,475
Net (loss) income	$ (2,395)	$ 9,128
Comprehensive (loss) income:		
Foreign currency translation	(5)	--
Comprehensive (loss) income	$ (2,400)	$ 9,128
Net (loss) income per share- Basic	$ (.05)	$ .20
Weighted average shares outstanding- Basic	44,182	45,701
Net (loss) income per share- Diluted	$ (.05)	$ .20
Weighted average shares outstanding- Diluted	44,182	46,492

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF
THESE CONSOLIDATED FINANCIAL STATEMENTS.

ROMAC INTERNATIONAL, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(IN THOUSANDS)

	THREE MONTHS ENDED MARCH 31, 2000 (UNAUDITED)	THREE MONTHS ENDED MARCH 31, 1999 (UNAUDITED)
Cash flows from operating activities:		
Net (loss) income	$ (2,395)	$ 9,128
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	3,704	2,436

Provision for losses on accounts and notes receivable	--	356
Loss on asset sales/disposals	1	--
(Increase) decrease in operating assets:		
Trade receivables, net	(19,200)	(14,338)
Prepaid expenses and other current assets	663	(386)
Other assets, net	332	(191)
Increase (decrease) in operating liabilities:		
Accounts payable and other accrued liabilities	(6,030)	(1,961)
Accrued payroll costs	6,895	(16,574)
Bank overdrafts	(984)	--
Accrued merger, restructuring and integration expense	--	(2,550)
Income taxes	(1,362)	2,913
Other long-term liabilities	874	1,063
Cash used in operating activities	(17,502)	(20,104)
Cash flows from investing activities:		
Capital expenditures	(1,114)	(4,067)
Acquisitions, net of cash acquired and earnout settlements	(1,155)	(8,543)
Proceeds from sale of furniture and equipment	14	--
Proceeds from the sale of short-term investments	--	12,000
Increase in cash surrender value of life insurance policies	(602)	(1,449)
Cash used in investing activities	(2,857)	(2,059)
Cash flows from financing activities:		
Proceeds from bank line of credit	16,462	--
Payments on capital lease obligations	(205)	(225)
Payments on notes payable to related parties	(2,000)	--
Payments on receivables from related parties	--	6
Issuance of notes receivable from related parties	--	(200)
Proceeds from exercise of stock options	1,880	697
Repurchase of treasury stock	(1,884)	(6,153)
Cash provided by (used in) financing activities	14,253	(5,875)
Decrease in cash and cash equivalents	(6,106)	(28,038)
Cumulative translation adjustment	(5)	--
Cash and cash equivalents at beginning of period	7,919	68,821
Cash and cash equivalents at end of period	$ 1,808	$ 40,783
Supplemental Cash Flows Information Cash paid (received) during the period for:		
Income taxes	$ (243)	$ 3,580
Interest	86	--

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

ROMAC INTERNATIONAL, INC. CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY FOR THE THREE MONTHS ENDED MARCH 31, 2000 (AMOUNTS IN THOUSANDS) (UNAUDITED)

	COMMON STOCK		ADDITIONAL PAID-IN CAPITAL	CUMULATIVE TRANSLATION ADJUSTMENT	RETAINED EARNINGS	REACQUIRED STOCK		TOTAL
	Shares	Amounts				Shares	Amounts	
SHAREHOLDERS' EQUITY:								
Balance at December 31, 1999	46,687	$467	$ 187,262	$ (170)	$ 46,646	2,613	$(16,000)	$218,205
Exercise of stock options	201	2	1,878					1,880
Tax benefit of employee stock options			130					130
Foreign currency translation adjustment				(5)				(5)
Net loss					(2,395)			(2,395)
Repurchase of common stock						138	(1,884)	(1,884)
Balance at March 31, 2000	46,888	$469	$ 189,270	$ (175)	$ 44,251	2,751	$(17,884)	$215,931

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

ROMAC INTERNATIONAL, INC. NOTES TO CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1999 (UNAUDITED) (IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation. The Consolidated Financial Statements include the accounts of Romac International, Inc. (the "Company") and its subsidiaries.

Interim Financial Information. The Consolidated Financial Statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC") and, in management's opinion, include all adjustments necessary for a fair statement of results for such interim periods. Certain information and note disclosures normally included in annual financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to SEC rules or regulations; however, the Company believes that the disclosures made are adequate to make the information presented not misleading.

Revenue Recognition. Net service revenues consist of sales, net of credits and discounts. The Company recognizes Flexible Billings based on hours worked by assigned personnel on a weekly basis. Search Fees are recognized in contingency search engagements upon the successful completion of the assignment. Revenue from search fees is shown on the Consolidated Statements of Operations net of amounts written off for adjustments due to placed candidates not remaining in employment for the guarantee period.

Cash and Cash Equivalents. The Company classifies all highly-liquid investments with an initial maturity of three months or less as cash equivalents.

Self-insurance. The Company offers an employee benefit program for all eligible employees for which it is self-insured for a portion of the cost. The Company is liable for claims up to $125 per claim and aggregate claims up to a defined yearly payment limit. All full-time employees and salaried consultants are eligible to participate in the program. Self-insurance costs are accrued using estimates to approximate the liability for reported claims and claims incurred but not reported.

Income Taxes. The Company accounts for income taxes under the principles of Statement of Financial Accounting Standards No. 109 "Accounting for Income Taxes" ("SFAS 109"). SFAS 109 requires an asset and liability approach to the recognition of deferred tax assets and liabilities for the expected future tax consequences of differences between the carrying amounts and the tax bases of other assets and liabilities. The tax effects of deductions attributable to employees' disqualifying dispositions of shares obtained from incentive stock options are reflected in additional paid-in capital.

Foreign Currency Translation. Foreign currency translation adjustments arise primarily from activities of the Company's Canadian operations. Results of operations are translated using the weighted average exchange rates during the period, while assets and liabilities are translated into U.S. dollars using current rates. Resulting foreign currency translation adjustments are recorded in Stockholder's Equity.

Earnings Per Share. Options to purchase 6,266,092 and 42,800 shares of common stock were not included in the computation of diluted earnings per share during the three months ended March 31, 2000 and 1999, respectively, because these options were anti-dilutive.

NOTE B -- SEGMENT ANALYSIS

In 1998, the Company adopted Statement of Accounting Standards No. 131, "Disclosures about Segments of Enterprise and Related Information" ("SFAS

131"). SFAS 131 supersedes SFAS 14, "Financial Reporting for Segments of a Business Enterprise," replacing the "industry segment" approach with the "management" approach of determining reportable segments of an organization. The management approach designates the internal organization that is used by management for making operation decisions and addressing performance as the source of determining the Company's reportable segments. Beginning in 1997, the Company revised its organizational structure to provide internal reporting following its four functional service offerings, including: Information Technology, Finance and Accounting, Human Resources and Operating Specialities.

The Company generates only sales and gross profit information on a functional basis. As such, asset information by segment is not disclosed. Substantially all operations and long-lived assets are located in the U.S.

For the three months ended March 31, 2000 and 1999:

	Information Technology	Finance & Accounting	Human Resources	Operating Specialty	TOTAL
2000					
Sales	$108,746	$57,269	$5,346	$23,702	$195,063
Gross Profit	44,119	33,046	1,811	9,225	88,201
1999					
Sales	116,035	49,847	4,592	13,621	184,095
Gross Profit	44,732	27,606	1,399	5,095	78,832

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Forward-Looking Statements

This Quarterly Report on Form 10-Q contains forward-looking statements, particularly with respect to the Liquidity and Capital Resources section of Management's Discussion and Analysis of Financial Condition and Results of Operations. Additional written or oral forward-looking statements may be made by the Company from time to time, in filings with the SEC or otherwise. Such forward-looking statements are within the meaning of that term in Section 27A of the Securities Act of 1933 and Section 21 E of the Securities Exchange Act of 1934. Such statements may include, but not be limited to, projections of revenue, income, losses, cash flows, capital expenditures, plans for future operations, financing needs or plans, plans relating to products or services of the Company, estimates concerning the effects of litigation or other disputes, as well as assumptions to any of the foregoing. In addition, when used in this discussion the words "anticipate", "estimates", "expects", "intends", "plans", and variations thereof and similar expressions are intended to identify forward looking statements.

Forward-looking statements are inherently subject to risks and uncertainties, some of which can not be predicted. Future events and actual results could differ materially from those set forth in or underlying the forward looking statements. Readers are cautioned not to place undue reliance on any forward looking statements contained in this report which speak only as of the date of this report. The Company undertakes no obligation to publicly publish the results of any adjustments to these forward looking statements that may be made to reflect events on or after the date of this report or to reflect the occurrence of unexpected events.

Results of Operations

The following table sets forth certain items in the Company's consolidated statements of operations, as a percentage of net service revenues, for the indicated periods:

	Three months ended March 31, 2000	1999
Flexible billings	76.7%	80.7%
Search Fees	23.3	19.3
Net service revenues	100.0	100.0
Gross profit	45.2	42.8
Selling, general, and administrative expenses	45.8	33.4
Income (loss) before taxes	(2.1)	8.5
Net income (loss)	(1.2)	4.9

Results of Operations for each of the Three Months Ended March 31, 2000 and 1999.

Net service revenues. Net service revenues increased 6.0% to $195.1 million for the three months ending March 31, 2000 as compared to $184.1 million for the same period in 1999. The increase was comprised of a $1.1 million increase in Flexible Billings and a $9.9 million increase in Search Services for the three months ending March 31, 2000, as described below.

Flexible Billings increased 0.7% to $149.7 million for the three months ending March 31, 2000 as compared to $148.6 million for the same period in 1999. The increase in Flexible Billings in 2000, as compared to the same period in 1999 is primarily attributable to an increase in average billing rates. Total hours billed remained relatively constant from year to year.

Search Services increased 28.0% to $45.4 million for the three months ended March 31, 2000 as compared to $35.5 million for the same period in 1999. The increase resulted from increases in both the number of placements made and the average fee for placements. The number of placements increased almost 15%, while the average fee per placement increased almost 12%.

Gross profit. Gross profit increased 11.9% to $88.2 million during the three months ended March 31, 2000 as compared to $78.8 million for the same period in 1999. Gross profit as a percentage of net service revenues increased to 45.2% in 2000 as compared to 42.8% for the same period in 1999. The increase was attributable to the increase in higher margin Search Services as a percent of total revenues from 19.3% in 1999 to 23.3% in 2000. This was slightly offset by a decrease in the gross margin on Flexible Billings from 29.1% in 1999 to 28.5% in 2000. This decrease is primarily due to a decrease during 2000 in the Flexible Billing revenue generated by the Company's Information Technology group which generally has a higher gross profit percentage than other groups.

Selling, general and administrative expenses. Selling, general and administrative expenses increased 45.1% to $89.3 million for

the three months ended March 31, 2000 as compared to $61.6 million for the same period in 1999. Selling, general and administrative expenses as a percentage of net service revenues increased to 45.8% in 2000 compared to 33.4% in 1999. The increase in selling, general and administrative expense as a percentage of net service revenues in the three months ended March 31, 2000 resulted from 1) increased advertising and marketing related to the Company's efforts to expand its brand-name recognition and increase the exposure of its online interactive career management and recruitment resource 2) investments in future growth, including leadership development, increasing the number of sales consultants and development of educational services, emerging technologies and operating specialties and 3) restructuring of its back office operations.

Depreciation and amortization expense. Depreciation and amortization expense increased 52.1% to $3.7 million for the three months ended March 31, 2000 compared to $2.4 million for the same period in 1999. Depreciation and amortization expense as a percentage of net service revenues increased to 1.9% for 2000, as compared to 1.3% for 1999. The increase as a percentage of net service revenues for 2000 as compared to 1999 is due primarily to depreciation on computer hardware purchased during 1999 and additional goodwill amortization on 1999 acquisitions and earnout buyouts which were negotiated during 1999.

Other (income) expense, net. Other (income) expense, net, decreased 10.7% for the three months ended March 31, 2000 compared to the same period in 1999. The decrease in other income during 2000 as compared to 1999 was due to a decrease in interest income and an increase in interest expense resulting from the increase in cash requirements to fund operations and for the Company's repurchases of common stock.

Income Before Taxes. Income before taxes decreased 126.5% for the three months ended March 31, 2000 to a loss before taxes of $4.1 million, as compared to income before taxes of $15.6 million for the same period in 1999, primarily as a result of the increase in selling, general and administrative expenses, as discussed above.

Provision for income taxes. Provision for income taxes decreased 126.8% to a tax benefit of $1.7 million for the three months ended March 31, 2000 compared to expense of $6.5 million for the same period in 1999. The effective tax rate was 42.0% for the three months ended March 31, 2000 compared to 41.5% for the same period in 1999.

Net Income. Net income decreased 126.2% to a net loss of $2.4 million in the three months ended March 31, 2000 as compared to a net income of $9.1 million for the same period in 1999 primarily as a result of the factors discussed above related to selling, general and administrative expenses, which were partially offset by the income tax benefit recognized as a result of the pre-tax loss.

LIQUIDITY AND CAPITAL RESOURCES

As of March 31, 2000, the Company's sources of liquidity included $1.8 million in cash and cash equivalents, and $100.8 million in additional net working capital. In addition, as of March 31, 2000, there was $16.5 million outstanding on the Company's $30 million Revolving Line of Credit Agreement with Bank of America, N.A. (the "Line of Credit"). The Line of Credit was originally scheduled to expire on March 31, 2000. The expiration date was extended by mutual agreement and on April 5, 2000, the Company signed a commitment letter (the "Commitment") with Bank of America for a new Senior Credit Facility (the "Facility"). The Commitment requires that the documentation for the Facility be completed and the agreement closed by May 15, 2000. The Commitment provides for a maximum revolving credit facility of $35 million (based on the Company's eligible receivables). Under the terms of the Commitment prepayments on the Facility are allowed at any time, with any remaining unpaid balance on the Facility due two years from closing. Borrowings under the Facility are to be secured by all of the assets of the Company and its subsidiaries. Interest rates on the outstanding balance of the Facility is to be calculated based on (i) the London Interbank Offered Rate ("LIBOR") plus (ii) from 1.75% to 3.00% based on certain financial ratios of the Company. Commitment fees payable by the Company in connection with the Facility also vary with these financial ratios. The terms of the Commitment also include certain financial covenants related to quarterly minimum requirements for EBITDA, fixed charge coverage ratio and tangible net worth and maximum requirements for leverage ratio. There are also certain limitations on investments and acquisitions, dividends and repurchases of the Company's stock. In addition, the Company is pursuing various lease financing alternatives for the construction of a new Tampa headquarters building.

During the three months ended March 31, 2000, cash flow used by operations was $17.5 million, resulting primarily from an increase in accounts receivable and a decrease in accounts payable and other accrued liabilities, partially offset by an increase in accrued payroll costs. The increase in accounts receivable reflects the increased volume of business during the first three months of 2000. The decrease in accounts payable and other accrued liabilities and the increase in accrued payroll costs are primarily due to the timing of payment of these liabilities.

For the three months ended March 31, 2000, cash flow used in investing activities was $2.9 million, resulting primarily from the Company's use of approximately $1.2 million for contingent earnout payments on prior acquisitions and $1.1 million for capital expenditures.

During the three months ended March 31, 2000, cash flow provided by financing activities was $14.3 million primarily from $16.5 million of borrowing under the Company's Line of Credit, offset by $2.2 million in payments on notes and capital lease obligations.

On March 11, 1999, the Company announced that its board of directors had authorized the repurchase of up to $50 million of its common stock on the open market, from time to time, depending on market conditions. If additional shares of stock are repurchased, there may be a material impact on the Company's cash flow requirements in the next twelve months. As of March 31 and May 9, 2000, the Company has repurchased approximately 2.1 million shares for approximately $17.0 million.

The Company believes that cash flow from operations and borrowings under its Line of Credit, or other credit facilities that may become available to the Company in the future will be adequate to meet the working capital requirements of current operations for at least the next twelve months. However, there is no assurance (i) that the Company will be able to obtain financing in amounts sufficient to meet its operating requirements or at terms which are satisfactory and which allow the Company to remain competitive, or (ii) that the Company will be able to meet the financial covenants contained in the Commitment Letter for the new Senior Credit Facility. The Company's estimate of the period that existing resources will fund its working capital requirements is a forward-looking statement that is subject to risks and uncertainties. Actual results could differ from those indicated as a result of a number of factors, including the use of such resources for possible acquisitions and the announced stock repurchase plan.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

The Company is exposed to a variety of risks, including foreign currency fluctuations and changes in interest rates on its borrowings. The Company does not engage in trading market risk sensitive instruments for speculative or hedging purposes. The Company does not believe that changes in interest rates or foreign currency are material to its operations.

PART II -- OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS
None

ITEM 2. CHANGES IN SECURITIES
None

ITEM 3. DEFAULTS UPON SENIOR SECURITIES
None

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS
None

ITEM 5. OTHER INFORMATION
None

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibits
27.1 - Financial Data Schedule for the three months ended March 31, 2000 (for SEC use only).

(b) Reports:
Romac filed no reports on Form 8-K during the quarter ended March 31, 2000.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ROMAC INTERNATIONAL, INC.
(Registrant)

By: /s/ William L. Sanders

William L. Sanders, Vice President,
Chief Financial Officer

By: /s/ Jim R. Vonier

Jim R. Vonier, Chief Accounting Officer

Date: May 11, 1999

<ARTICLE> 5
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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE FINANCIAL STATEMENTS OF ROMAC INTERNATIONAL, INC. FOR THE THREE MONTHS ENDED MARCH 31, 2000 AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.
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